

**PLEASE CAREFULLY REVIEW THIS OBJECTION AND THE ATTACHMENTS  
HERETO TO DETERMINE WHETHER THIS OBJECTION  
AFFECTS YOUR CLAIM(S)**

Harvey R. Miller  
Stephen Karotkin  
Joseph H. Smolinsky  
WEIL, GOTSHAL & MANGES LLP  
767 Fifth Avenue  
New York, New York 10153  
Telephone: (212) 310-8000  
Facsimile: (212) 310-8007

Attorneys for the Motors Liquidation  
Company GUC Trust

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----X	
<b>In re</b>	: <b>Chapter 11 Case No.</b>
<b>MOTORS LIQUIDATION COMPANY, et al.,</b>	: <b>09-50026 (REG)</b>
<b>f/k/a General Motors Corp., et al.</b>	:
<b>Debtors.</b>	: <b>(Jointly Administered)</b>
-----X	

**NOTICE OF 226th OMNIBUS OBJECTION TO CLAIMS**  
**(Welfare Benefits Claims of Retired and Former Salaried and Executive Employees)**

**PLEASE TAKE NOTICE** that on May 20, 2011, the Motors Liquidation Company GUC Trust (the “**GUC Trust**”), formed by the above-captioned debtors (collectively, the “**Debtors**”) in connection with the Debtors’ Second Amended Joint Chapter 11 Plan, dated March 18, 2011, filed their 226th omnibus objection to expunge certain compensation and welfare benefits claims of retired and former salaried and executive employees (the “**226th Omnibus Objection to Claims**”), and that a hearing (the “**Hearing**”) to consider the 226th

Omnibus Objection to Claims will be held before the Honorable Robert E. Gerber, United States Bankruptcy Judge, in Room 621 of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004, on **June 22, 2011 at 9:45 a.m. (Eastern Time)**, or as soon thereafter as counsel may be heard.

**PARTIES RECEIVING THIS NOTICE SHOULD REVIEW THE 226th OMNIBUS OBJECTION TO CLAIMS TO SEE IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION AND/OR IN EXHIBIT “A” ANNEXED THERETO.**

**PLEASE TAKE FURTHER NOTICE** that any responses or objections to this 226th Omnibus Objection to Claims must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court, and shall be filed with the Bankruptcy Court (a) electronically in accordance with General Order M-399 (which can be found at [www.nysb.uscourts.gov](http://www.nysb.uscourts.gov)) by registered users of the Bankruptcy Court’s filing system, and (b) by all other parties in interest, on a CD-ROM or 3.5 inch disk, in text-searchable portable document format (PDF) (with a hard copy delivered directly to Chambers), in accordance with the customary practices of the Bankruptcy Court and General Order M-399, to the extent applicable, and served in accordance with General Order M-399 and on (i) Weil, Gotshal & Manges LLP, attorneys for the GUC Trust, 767 Fifth Avenue, New York, New York 10153 (Attn: Harvey R. Miller, Esq., Stephen Karotkin, Esq., and Joseph H. Smolinsky, Esq.); (ii) the Debtors, c/o Motors Liquidation Company, 401 South Old Woodward Avenue, Suite 370, Birmingham, Michigan 48009 (Attn: Thomas Morrow); (iii) General Motors LLC, 400 Renaissance Center, Detroit, Michigan 48265 (Attn: Lawrence S. Buonomo, Esq.); (iv) Cadwalader, Wickersham & Taft LLP, attorneys for the United States Department of the Treasury, One World Financial Center, New York, New York 10281 (Attn: John J. Rapisardi, Esq.); (v) the United States Department of the Treasury, 1500 Pennsylvania Avenue NW, Room

2312, Washington, D.C. 20220 (Attn: Joseph Samarias, Esq.); (vi) Vedder Price, P.C., attorneys for Export Development Canada, 1633 Broadway, 47th Floor, New York, New York 10019 (Attn: Michael J. Edelman, Esq. and Michael L. Schein, Esq.); (vii) Kramer Levin Naftalis & Frankel LLP, attorneys for the statutory committee of unsecured creditors, 1177 Avenue of the Americas, New York, New York 10036 (Attn: Thomas Moers Mayer, Esq., Robert Schmidt, Esq., Lauren Macksoud, Esq., and Jennifer Sharret, Esq.); (viii) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Tracy Hope Davis, Esq.); (ix) the U.S. Attorney's Office, S.D.N.Y., 86 Chambers Street, Third Floor, New York, New York 10007 (Attn: David S. Jones, Esq. and Natalie Kuehler, Esq.); (x) Caplin & Drysdale, Chartered, attorneys for the official committee of unsecured creditors holding asbestos-related claims, 375 Park Avenue, 35th Floor, New York, New York 10152-3500 (Attn: Elihu Inselbuch, Esq. and Rita C. Tobin, Esq.) and One Thomas Circle, N.W., Suite 1100, Washington, DC 20005 (Attn: Trevor W. Swett III, Esq. and Kevin C. Maclay, Esq.); (xi) Stutzman, Bromberg, Esserman & Plifka, A Professional Corporation, attorneys for Dean M. Trafelet in his capacity as the legal representative for future asbestos personal injury claimants, 2323 Bryan Street, Suite 2200, Dallas, Texas 75201 (Attn: Sander L. Esserman, Esq. and Robert T. Brousseau, Esq.); (xii) Gibson, Dunn & Crutcher LLP, attorneys for Wilmington Trust Company as GUC Trust Administrator and for Wilmington Trust Company as Avoidance Action Trust Administrator, 200 Park Avenue, 47th Floor, New York, New York 10166 (Attn: Keith Martorana, Esq.); (xiii) FTI Consulting, as the GUC Trust Monitor and as the Avoidance Action Trust Monitor, One Atlantic Center, 1201 West Peachtree Street, Suite 500, Atlanta, Georgia 30309 (Attn: Anna Phillips); (xiv) Crowell & Moring LLP, attorneys for the Revitalizing Auto Communities Environmental Response Trust, 590 Madison

Avenue, 19th Floor, New York, New York 10022-2524 (Attn: Michael V. Blumenthal, Esq.); and (xv) Kirk P. Watson, Esq., as the Asbestos Trust Administrator, 2301 Woodlawn Boulevard, Austin, Texas 78703, so as to be received no later than **June 15, 2011, at 4:00 p.m. (Eastern Time)** (the “**Response Deadline**”).

**PLEASE TAKE FURTHER NOTICE** that if no responses are timely filed and served with respect to the 226th Omnibus Objection to Claims or any claim set forth thereon, the GUC Trust may, on or after the Response Deadline, submit to the Bankruptcy Court an order substantially in the form of the proposed order annexed to the 226th Omnibus Objection to Claims, which order may be entered with no further notice or opportunity to be heard offered to any party.

Dated: New York, New York  
May 20, 2011

/s/ Joseph H. Smolinsky  
Harvey R. Miller  
Stephen Karotkin  
Joseph H. Smolinsky

WEIL, GOTSHAL & MANGES LLP  
767 Fifth Avenue  
New York, New York 10153  
Telephone: (212) 310-8000  
Facsimile: (212) 310-8007

Attorneys for the Motors Liquidation  
Company GUC Trust

Harvey R. Miller  
Stephen Karotkin  
Joseph H. Smolinsky  
WEIL, GOTSHAL & MANGES LLP  
767 Fifth Avenue  
New York, New York 10153  
Telephone: (212) 310-8000  
Facsimile: (212) 310-8007

Attorneys for the Motors Liquidation  
Company GUC Trust

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----X		
	:	
<b>In re</b>	:	<b>Chapter 11 Case No.</b>
	:	
<b>MOTORS LIQUIDATION COMPANY, <i>et al.</i>,</b>	:	<b>09-50026 (REG)</b>
<b>f/k/a General Motors Corp., <i>et al.</i></b>	:	
	:	
<b>Debtors.</b>	:	<b>(Jointly Administered)</b>
	:	
-----X		

**226th OMNIBUS OBJECTION TO CLAIMS**  
**(Welfare Benefits Claims of Retired and Former Salaried and Executive Employees)**

**THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN FILED PROOFS OF CLAIM.  
CLAIMANTS RECEIVING THIS OBJECTION SHOULD LOCATE THEIR NAMES AND CLAIMS ON  
EXHIBIT "A" ANNEXED TO THIS OBJECTION.**

TO THE HONORABLE ROBERT E. GERBER,  
UNITED STATES BANKRUPTCY JUDGE:

The Motors Liquidation Company GUC Trust (the "**GUC Trust**"), formed by the  
above-captioned debtors (collectively, the "**Debtors**") in connection with the Debtors' Second  
Amended Joint Chapter 11 Plan, dated March 18, 2011 (as may be amended, supplemented, or  
modified from time to time, the "**Plan**"), respectfully represents:

### **Relief Requested**

1. The GUC Trust files this 226th omnibus objection (the “**226th Omnibus Objection to Claims**”)<sup>1</sup> pursuant to section 502(b) of title 11, United States Code (the “**Bankruptcy Code**”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim filed in these chapter 11 cases (the “**Procedures Order**”) (ECF No. 4180), seeking entry of an order disallowing and expunging from the claims register certain welfare benefits claims listed on **Exhibit “A”** annexed hereto, filed by retired and former salaried and executive employees (the “**Salaried and Executive Employees**”).<sup>2</sup>

2. The proofs of claim identified on Exhibit “A” hereto filed by the Salaried and Executive Employees (the “**Salaried and Executive Employee Welfare Benefits Claims**”) include alleged liability for medical, dental, vision, life insurance, short term disability, long term disability, tuition assistance, and extended care coverage, or a combination thereof, offered under the following plans sponsored by the Debtors prior to the Commencement Date (as defined below): the General Motors Salaried Health Care Program, the General Motors Life and Disability Benefits Program for Salaried Employees, and the Tuition Assistance Program for Salaried Employees in the United States (collectively, the “**Salaried Benefit Plans**”). The Salaried and Executive Employee Welfare Benefits Claims also assert liability for supplemental life insurance and personal liability insurance under the following plans sponsored by the Debtors

---

<sup>1</sup> Creditors can obtain copies of the cover page of any proof of claim filed in these chapter 11 cases at [www.motorsliquidation.com](http://www.motorsliquidation.com). A link to the claims register is located under the “Claims Information” tab. Creditors without access to the internet may request a copy of the cover page of any proof of claim by mail to The Garden City Group, Inc., Motors Liquidation Company Claims Agent, P.O. Box 9386, Dublin, Ohio 43017-4286 or by calling The Garden City Group, Inc. at 1-703-286-6401.

<sup>2</sup> The GUC Trust reserves all of its rights to object on any other basis to any Salaried and Executive Employee Welfare Benefits Claims as to which the Court does not grant the relief requested herein.

prior to the Commencement Date: the General Motors Supplemental Life Benefits Program for Executive Employees and the Personal Umbrella Liability Insurance Program (together with the Salaried Benefit Plans, the “**Benefit Plans**,” and the benefits provided under the Benefit Plans, the “**Welfare Benefits**”).

3. Representatives of the GUC Trust have examined the Salaried and Executive Employee Welfare Benefits Claims and have determined that they are not liabilities of MLC, the other Debtors, or the GUC Trust, as they are amounts that (a) have been assumed by General Motors LLC (“**New GM**”) pursuant to the terms of that certain Amended and Restated Master Sale and Purchase Agreement (the “**Master Purchase Agreement**”), dated as of June 26, 2009, by and among General Motors Corporation, Saturn LLC, Saturn Distribution Corporation, Chevrolet-Saturn of Harlem, Inc., and New GM, or (b) are related to unvested benefits and, as described herein, are not the responsibility of the Debtors or the GUC Trust and, therefore, should be disallowed and expunged from the claims register.

#### **Jurisdiction**

4. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

#### **Background**

5. On June 1, 2009 (the “**Commencement Date**”), Motors Liquidation Company (f/k/a General Motors Corporation), MLCS, LLC (f/k/a Saturn, LLC), MLCS Distribution Corporation (f/k/a Saturn Distribution Corporation), and MLC of Harlem, Inc. (f/k/a Chevrolet-Saturn of Harlem, Inc.) (collectively, the “**Initial Debtors**”) commenced with this Court voluntary cases under chapter 11 of the Bankruptcy Code, and on October 9, 2009, Remediation and Liability Management Company, Inc. and Environmental Corporate Remediation Company, (the “**REALM/ENCORE Debtors**”) commenced with this Court

voluntary cases under chapter 11 of the Bankruptcy Code, which cases are jointly administered under Case Number 09-50026 (REG). On September 15, 2009, the Initial Debtors filed their schedules of assets and liabilities and statements of financial affairs, which were amended on October 4, 2009. On October 15, 2009, the REALM/ENCORE Debtors filed their schedules of assets and liabilities and statements of financial affairs.

6. On September 16, 2009, this Court entered an order (ECF No. 4079) establishing November 30, 2009 as the deadline for each person or entity to file a proof of claim in the Initial Debtors' cases, including governmental units. On December 2, 2009, this Court entered an order (ECF No. 4586) establishing February 1, 2010 as the deadline for each person or entity to file a proof of claim in the REALM/ENCORE Debtors' cases (except governmental units, as defined in section 101(27) of the Bankruptcy Code, for which the Court established April 16, 2010 as the deadline to file proofs of claim).

7. On October 6, 2009, this Court entered the Procedures Order, which, *inter alia*, authorizes "the Debtors, and other parties in interest" to file omnibus objections to 100 claims at a time, under various grounds, including those set forth in Bankruptcy Rule 3007(d) and certain additional grounds set forth in the Procedures Order. The Procedures Order specifically authorizes parties in interest to file omnibus objections to claims that are "objectionable under section 502(e)(1) of the Bankruptcy Code." (Procedures Order at 2.)

8. On March 29, 2011, this Court entered an order confirming the Plan (ECF No. 9941). Section 6.2 of the Plan provides for the creation of the GUC Trust to administer certain responsibilities after the Effective Date (as defined in the Plan), including, resolving outstanding Disputed General Unsecured Claims (as defined in the Plan). All conditions to the

occurrence of the Effective Date were met or waived on March 31, 2011, thereby making the Plan effective as of that date.

**The Salaried and Executive Employee Welfare Benefits Claims**

9. The Salaried and Executive Employee Welfare Benefits Claims also assert liability arising out of either (a) the failure to provide certain accrued Welfare Benefits required to be provided pursuant to the terms of the applicable Benefit Plan as in effect at the time of the alleged failure (the “**Accrued Benefits Claims**”), or (b) the reduction or elimination of Welfare Benefits prior to the Commencement Date (the “**Benefit Modification Claims**”), or a combination thereof.

**(A) Accrued Benefits Claims Have Been Assumed by New GM**

10. On July 10, 2009 (the “**Closing Date**”), New GM completed its purchase of substantially all of the Debtors’ assets in accordance with the Master Purchase Agreement. Pursuant to Section 6.17(e) of the Master Purchase Agreement (*Assumption of Certain Parent Employee Benefit Plans and Policies*), New GM assumed certain employee benefit plans specified in a disclosure schedule, i.e., the “Assumed Plans,” and the Benefit Plans were included on that schedule. The Master Purchase Agreement provides, at Section 6.17(e):

As of the Closing Date, Purchaser or one of its Affiliates shall assume (i) the Parent Employee Benefit Plans and Policies set forth on Section 6.17(e) of the Sellers’ Disclosure Schedule as modified thereon, and all assets, trusts, insurance policies and other Contracts relating thereto, except for any that do not comply in all respects with TARP or as otherwise provided in Section 6.17(h) and (ii) all employee benefit plans, programs, policies, agreements or arrangements (whether written or oral) in which Employees who are covered by the UAW Collective Bargaining Agreement participate and all assets, trusts, insurance and other Contracts relating thereto (the “**Assumed Plans**”), for the benefit of the Transferred Employees and Sellers and Purchaser shall cooperate with each other to take all actions and execute and deliver all documents and furnish all notices necessary to establish Purchaser or one of its Affiliates as the sponsor of such Assumed Plans including all

assets, trusts, insurance policies and other Contracts relating thereto. Other than with respect to any Employee who was or is covered by the UAW Collective Bargaining Agreement, Purchaser shall have no Liability with respect to any modifications or changes to Benefit Plans contemplated by Section 6.17(e) of the Sellers' Disclosure Schedule, or changes made by Parent prior to the Closing Date, and Purchaser shall not assume any Liability with respect to any such decisions or actions related thereto, and *Purchaser shall only assume the Liabilities for benefits provided pursuant to the written terms and conditions of the Assumed Plan as of the Closing Date.* Notwithstanding the foregoing, the assumption of the Assumed Plans is subject to Purchaser taking all necessary action, including reduction of benefits, to ensure that the Assumed Plans comply in all respects with TARP. Notwithstanding the foregoing, but subject to the terms of any Collective Bargaining Agreement to which Purchaser or one of its Affiliates is a party, Purchaser and its Affiliates may, in its sole discretion, amend, suspend or terminate any such Assumed Plan at any time in accordance with its terms.

(emphasis added). As a result, New GM assumed the Accrued Benefits Claims to the extent required to be provided under the terms of the applicable Benefit Plan as of the Closing Date, including responsibility for all claims incurred prior to the Closing Date and properly payable pursuant to the terms of the applicable Benefit Plan in effect when such claims were incurred. Therefore, neither the Debtors nor the GUC Trust have any liability with respect to the Accrued Benefits Claims. Any valid claims should have been submitted to New GM and paid in the ordinary course.

**(B) Benefit Modification Claims Should Be Disallowed  
As Debtors Had Right to Amend or Terminate Each Benefit Plan**

11. New GM did not assume any liability for Welfare Benefits to the extent that they were validly reduced or eliminated prior to the Closing Date, and contracted only to assume liability for Welfare Benefits at the level to which they had been modified prior to the Closing Date. MLC's right to amend or terminate each Benefit Plan was specifically reserved in the applicable plan document such that benefits under each Benefit Plan were not vested and could be

reduced or eliminated without continuing liability. Accordingly, although certain of the Benefit Modification Claims were not assumed by New GM, they are nevertheless not valid claims and must be disallowed.

12. The Employee Retirement Income Security Act of 1974, as amended (“ERISA”), comprehensively regulates employer-provided welfare benefit plans. Most importantly, ERISA does not require any vesting of welfare benefits, and therefore, such benefits may be forfeited in accordance with the terms of the welfare benefit plan. Welfare benefit plans of the type at issue in the Salaried and Executive Employee Welfare Benefits Claims are specifically excluded from the vesting requirements of ERISA. 29 U.S.C. § 1051(1); *see Moore v. Metro. Life Ins. Co.*, 856 F.2d 488, 491 (2d Cir. 1988); *Sprague v. Gen. Motors Corp.*, 133 F.3d 388, 400 (6<sup>th</sup> Cir. 1998).<sup>3</sup> As to the consideration of vested benefits, the Sixth Circuit, in *Sprague*, stated:

To vest benefits is to render them forever unalterable. Because vesting of welfare plan benefits is not required by law, an employer’s commitment to vest such benefits is not to be inferred lightly; the intent to vest “must be found in the plan documents and must be stated in clear and express language.

133 F.3d at 400 (citing *Wise v. El Paso Natural Gas Co.*, 986 F.2d 929, 937 (5th Cir. 1993).

---

<sup>3</sup> As the Second Circuit noted in *Moore*, Congress explicitly rejected the concept of automatic vesting for medical benefits for good policy reasons:

With regard to an employer’s right to change medical plans, Congress evidenced its recognition of the need for flexibility in rejecting the automatic vesting of welfare plans. Automatic vesting was rejected because the costs of such plans are subject to fluctuating and unpredictable variables. Actuarial decisions concerning fixed annuities are based on fairly stable data, and vesting is appropriate. In contrast, medical insurance must take account of inflation, changes in medical practice and technology, and increases in the costs of treatment independent of inflation. These unstable variables prevent accurate predictions of future needs and costs. While these plaintiffs would be helped by a decision in their favor, such a ruling would not only fly in the face of ERISA’s plain language but would also decrease protection for future employees and retirees. 856 F.2d at 492.

13. In dealing with claims similar to the Salaried and Executive Employee Welfare Benefits Claims, the Sixth Circuit has noted that welfare plans such as the Benefit Plans are specifically exempted from vesting requirements to which pension plans are subject under ERISA, and accordingly, employers such as MLC, “are generally free under ERISA, for any reason at any time, to adopt, modify or terminate welfare plans.” *Curtiss-Wright Corp. v. Schoonejongen*, 514 U.S. 73, 78 (1995) (citing *Adams v. Avondale Indus., Inc.*, 905 F.2d 943, 947 (6th Cir. 1990)). The Sixth Circuit recognized that once benefits are vested, they are rendered forever unalterable:

Because vesting of welfare plan benefits is not required by law, an employer’s commitment to vest such benefits is not to be inferred lightly; the intent to vest “must be found in the plan documents and must be stated in clear and express language.

*Sprague*, 133 F.3d at 400. Thus, the Salaried and Executive Employees bear the burden of showing that MLC intended to vest benefits provided by the Benefits Plans, and the Salaried and Executive Employee Welfare Benefits Claims do not discharge this burden, as none of the Salaried and Executive Employee Welfare Benefits Claims provide any support to the contention that the Salaried and Executive Employees enjoy vested rights to benefits.

14. ERISA does not require that welfare benefits be vested, and no contractual right to vesting has been created under the terms of any Benefit Plan or any operative documents related thereto. The Debtors properly reserved their right to amend or terminate Welfare Benefits under the terms of the Benefit Plan documents and related plan documents (including summary plan descriptions), and therefore, the Benefit Plan documents do not create any contractual rights to the Welfare Benefits. In addition, the Debtors reserved their right to amend or terminate the Welfare Benefits under various communications to employees, such as in retirement and termination offer agreements. Further, the Salaried and Executive Employee Welfare Benefits

Claims provide no support showing contractual rights contradicting the Debtors' common practice of advising welfare plan participants of the Debtors' right to amend or terminate the Welfare Benefits at any time.

15. By way of example, the first section of the plan document summary of the Health Care Program, dated January 1, 2001, states:

The Corporation reserves the right to amend, modify, suspend or terminate the Program in whole or in part, at any time, by action of its Board of Directors or other committee expressly authorized by the Board to take such action. No enrollee described in this Program may be deemed to have any vested right to continued coverage under any or all of the provisions of the Program.

The Summary Plan Description of the Health Care Program, as set forth in the benefits handbook for salaried retirees states:

General Motors Corporation reserves the right to amend, change, or terminate the Plans and Programs described in this booklet. The Plans and Programs can be amended only in writing by an appropriate committee or individual as expressly authorized by the Board of Directors. No other oral or written statements can change the terms of a benefit Plan or Program.

The plan document for the General Motors Supplemental Life Benefits Program for Executive Employees, effective January 1, 2006, states at section 3.4(a):

The Company, as the Program Administrator, shall be responsible for the administration of the Program. The Company reserves the right to amend, modify, suspend or terminate the Program in whole or in part, at any time by action of its Board of Directors or other individual or committee expressly authorized by the Board to take such action. The benefits available to Employees are determined solely by the terms of the Program. Absent an express delegation of authority from the Board of Directors, no one has the authority to commit the Company to any benefit or benefit provisions not provided for under the terms of the Program.

The summary plan description of the Personal Liability Insurance Program, dated February 2008, reads:

The insurance described briefly herein is subject to the detailed terms and conditions of General Motors Personal Umbrella Liability Insurance (PULI) Program as now constituted or hereafter modified or supplemented and the contracts issued pursuant thereto, which shall govern with respect to all matters referred to in this brochure. General Motors reserves the right to modify, revoke, suspend, terminate, or change the Program, in whole or in part, at any time, except as may be limited by the provisions of the contract, or its supplements, and by the provisions of any applicable federal or state laws.

16. On the basis of such language, the Sixth Circuit in *Sprague* reviewed the plan documents and summary plan descriptions of certain of the Salaried Benefit Plans and found that the Salaried Benefit Plans explicitly permit GM to unilaterally amend or terminate the Welfare Benefits provided under such plans. 133 F.3d at 400.<sup>4</sup>

17. In fact, several of the Salaried and Executive Employee Welfare Benefits Claims include supporting agreements that clearly reserve the Debtors' rights to amend or terminate the Benefit Plans offered under such retirement offer agreements. Indeed, under the terms of retirement offer letters to employees, the language is as follows:

This summary presents general information only. Any reference to the payment of benefits is conditioned upon your eligibility to receive them. Each of these programs has its own terms and conditions which in all respects control the benefits provided. General Motors Corporation reserves the right to amend, change or terminate programs described herein.<sup>5</sup>

18. As described above, the Debtors have expressly reserved the contractual right to terminate or otherwise modify the Welfare Benefits. Section 1114 of the Bankruptcy

---

<sup>4</sup> The Sixth Circuit found: "Most of the summary plan descriptions unambiguously reserved GM's right to amend or terminate the plan. For example: 'General Motors Corporation reserves the right to amend, change or terminate the Plans and Programs described in this booklet.' Your GM Benefits (1984) [and] 'The Corporation reserves the right to amend, modify, suspend or terminate the Program in whole or in part, at any time, by action of its Board of Directors.' Your Benefits in Retirement (1985)." 133 F.3d at 400.

<sup>5</sup> Provided by William C. Campbell (Claim Number 60992), Summary Plan Description entitled, "Supplemental Life Benefits Program Coverage (Effective January 1, 1989 for Certain Executives Who, on January 1, 1984, Were Under Age 55 and Not Retired)," dated December 1988.

Code requires a debtor to continue to pay “retiree benefits” under certain circumstances after a bankruptcy filing. Courts outside of this Circuit have determined that section 1114 of the Bankruptcy Code does not apply to benefit plans under which the plan sponsor reserves a right to amend or terminate such plans or benefits thereunder. *See In re Doskicil Cos.*, 130 B.R. 870 (Bankr. D. Kan. 1991). While case law exists holding to the contrary outside of the Second Circuit,<sup>6</sup> recently, in the chapter 11 case of *In re Delphi Corp.*, Ch. 11 Case No. 05-44481 (RDD) 2009 Bankr. LEXIS 576 (Bankr. S.D.N.Y. Mar. 10, 2009), Bankruptcy Judge Drain reviewed and agreed with the rationale of *Doskicil*. Judge Drain found that “if, in fact, the debtors have the unilateral right to modify a health or welfare plan, that modifiable plan is the plan that is to be maintained . . . with the debtors’ pre-bankruptcy rights not being abrogated by the requirements of Section 1114.”*Id.* at \*19.<sup>7</sup> Consequently, *Doskicil* is persuasive and should be followed, and section 1114 of the Bankruptcy Code should not be construed to provide the Salaried and Executive Employees with more rights than they would have in a non-bankruptcy context.

19. Because (i) ERISA recognizes that employers are free to amend or terminate welfare benefits, (ii) no contrary contractual rights to vested welfare benefits has been established by the Salaried and Executive Employees;<sup>8</sup> and (iii) section 1114 does not apply to the Salaried and Executive Employee Welfare Benefits Claims in this context, neither the Debtors nor the GUC Trust have any liability for the Benefit Modification Claims.

---

<sup>6</sup> *See IUE-CWA v. Visteon Corp. (In re Visteon Corp.)*, 612 F.3d 210 (3d Cir. 2010), where section 1114 was found to apply even when the sponsor reserved the right to amend or terminate the plan.

<sup>7</sup> Although Judge Drain agreed with the rationale of *Doskicil* and its related progeny, for reasons not pertinent to the cases at bar, he approved the appointment of a retirees committee for the limited purpose of determining whether there were any retirees holding vested benefits and restricted the costs of the retirees committee to \$200,000.

<sup>8</sup> Indeed, the GUC Trust notes the rationale for the amount of the Salaried and Executive Employee Welfare Benefits Claims is either not supported in the applicable proof of claim, or based on an estimate of the lifetime loss due to the reduction or elimination of benefits or the value of the benefit that is alleged not to have been paid.

**The Debtors and the GUC Trust Have No Liability  
For the Salaried and Executive Employee Welfare Benefits Claims**

20. Because (i) New GM assumed the Benefit Plans as they existed on Commencement Date and continues to provide Welfare Benefits as modified prior to their assumption by New GM, and (ii) the Debtors otherwise had a right to amend or terminate the Welfare Benefits prior to the Commencement Date without further liability, and in all relevant instances did so, the Debtors and the GUC Trust have no liability for the Salaried and Executive Employee Welfare Benefits Claims.

**The Relief Requested Should Be Approved by the Court**

21. A filed proof of claim is “deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a). If an objection refuting at least one of the claim’s essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. *See In re Oneida, Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009), *aff’d*, No. 09 Civ. 2229, 2010 WL 234827 (S.D.N.Y. Jan. 22, 2010); *In re Adelphia Commc’ns Corp.*, No. 02-41729, 2007 Bankr. LEXIS 660, at \*15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000).

22. Section 502(b)(1) of the Bankruptcy Code provides, in relevant part, that a claim may not be allowed to the extent that “such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law.” 11 U.S.C. § 502(b)(1). As described herein, the Debtors and the GUC Trust have compared their books and records with the proofs of claim identified on Exhibit “A” and have determined that the Salaried and Executive Employee Welfare Benefits Claims are not the responsibility of MLC, the other Debtors, or the

GUC Trust, having been assumed by New GM as described above, or amended or terminated as permitted. To avoid the possibility of multiple recoveries by the same creditor, or recoveries by a creditor where no recovery is due, the Debtors and the GUC Trust request that the Court disallow and expunge in their entirety the Salaried and Executive Employee Welfare Benefits Claims.

**Notice**

23. Notice of this 226th Omnibus Objection to Claims has been provided to each claimant listed on Exhibit “A” and parties in interest in accordance with the Sixth Amended Order Pursuant to 11 U.S.C. § 105(a) and Fed. R. Bankr. P. 1015(c) and 9007 Establishing Notice and Case Management Procedures, dated May 5, 2011 (ECF No. 10183). The GUC Trust submits that such notice is sufficient and no other or further notice need be provided.

24. No previous request for the relief sought herein has been made by the GUC Trust to this or any other Court.

**Conclusion**

WHEREFORE the GUC Trust respectfully requests entry of an order granting the relief requested herein and such other and further relief as is just.

Dated: New York, New York  
May 20, 2011

/s/ Joseph H. Smolinsky  
Harvey R. Miller  
Stephen Karotkin  
Joseph H. Smolinsky

WEIL, GOTSHAL & MANGES LLP  
767 Fifth Avenue  
New York, New York 10153  
Telephone: (212) 310-8000  
Facsimile: (212) 310-8007

Attorneys for the Motors Liquidation  
Company GUC Trust

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
ANDREW J FORD 5347 BRISTOL PARKE DR CLARKSTON, MI 48348	61162	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$46,500.00 (U) \$46,500.00 (T) Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
ANNA KRETZ 8309 HIGH MEADOWS TR CLARKSTON, MI 48348	30761	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$190,000.00 (U) \$190,000.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
ANZALDUA RAMON 5108 GRANDE CIR HARLINGEN, TX 78552-8915	32857	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$38,712.00 (U) \$38,712.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
ANZALDUA, RAMON 5108 GRANDE CIR HARLINGEN, TX 78552-8915	32856	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$27,797.00 (U) \$27,797.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
BASIEWICZ, CHESTER A 4884 DAVIS CT TROY, MI 48085-4984	45156	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$102,060.00 (U) \$102,060.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
BELL JR PAUL L 12837 CAMBRIDGE RD LEAWOOD, KS 66209-1620	31469	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$61,680.00 (U) \$61,680.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

***CLAIMS TO BE DISALLOWED AND EXPUNGED***

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
BOGUCKI DIANA BOGUCKI DIANA & WALTER M BOGUCKI (SPOUSE) 585 S CREEK CT TRAVERSE CITY, MI 49696-8614	63513	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$42,793.00 (U) \$42,793.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
BRUCE WHARRAM 8901 N PARK LAKE CIRCLE SYLVANIA, OH 43560 UNITED STATES OF AMERICA	30860	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$57,350.00 (U) \$57,350.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
CARLTON FERGUSON 745 BENDING BRK FLUSHING, MI 48433-3018	31421	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$134,939.00 (U) \$134,939.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
CLIFFORD J RAYMOND 4605 MUIRFIELD DR BRADENTON, FL 34210-2964	45598	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$64,803.00 (U) \$64,803.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
CORNELLI, DONALD A 957 INDIAN RIDGE DR LAKE ORION, MI 48362-1574	23456	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$96,594.00 (U) \$96,594.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

***CLAIMS TO BE DISALLOWED AND EXPUNGED***

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
CRAIG MCMILLEN 4457 WILLOW CREEK SE WARREN, OH 44484	45965	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$91,655.00 (U) \$91,655.00 (T) Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
DANIEL BOYER 1826 N HOLLISTER RD OVID, MI 48866-9618	30681	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$64,500.00 (U) \$64,500.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
DARNELL, JANET M 10581 CREEKTREE LN FISHERS, IN 46038-6501	30748	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$81,636.00 (U) \$81,636.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
DAVID CADWALLADER 516 N COLLEGE STREET LINCOLN, IL 62656	21779	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$68,600.00 (U) \$68,600.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
DAYTON H HERRON 63676 RANCH VILLAGE DRIVE BEND, OR 97701	44658	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$11,058.00 (U) \$11,058.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
DILLON NORINE E 129 WILDERNESS CAY NAPLES, FL 34114-9618	23098	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$66,978.00 (U) \$66,978.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

***CLAIMS TO BE DISALLOWED AND EXPUNGED***

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
DONALD D. CAMPBELL PO BOX 1653  BIRMINGHAM, MI 48012	36553	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$435,213.00 (U) \$435,213.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
EDWARD DEWES 4472 E CR 650 N  BAINBRIDGE, IN 46105 UNITED STATES OF AMERICA	43382	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$74,531.00 (U) \$74,531.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
ELLEN MUZZIN 57449 NICHOLAS DR  WASHINGTON TWP, MI 48094-3159	46229	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$98,689.00 (U) \$98,689.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
EMMITT W POE 5127 MAIN ST.  MAYSLICK, KY 41055 UNITED STATES OF AMERICA	38889	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$69,296.00 (U) \$69,296.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
FINOUT BETTY J PO BOX 362  LAKE ANN, MI 49650-0362	46177	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$81,415.97 (U) \$81,415.97 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

***CLAIMS TO BE DISALLOWED AND EXPUNGED***

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
FRED LUNDGAARD 69525 RIVERBEND LN ARMADA, MI 48005-4012	29997	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$42,794.00 (U) \$42,794.00 (T) Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
GABRIEL, RICHARD M 6451 PINE VALLEY RD CLARKSTON, MI 48346-2231	38142	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$91,705.00 (U) \$91,705.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
GARRY SYKORA 18W707 83RD STREET DOWNERS GROVE, IL 60516 UNITED STATES OF AMERICA	33381	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$95,631.00 (U) \$95,631.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
GARY OSBORN 3436 BLOSSOM LN BLOOMFIELD, MI 48302-1305	63178	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$35,867.00 (U) \$35,867.00 (T) Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
GEORGE SCHNEIDER 1105 E FAIRVIEW LANE ROCHESTER HILLS, MI 48306	63053	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$40,634.00 (U) \$40,634.00 (T) Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

***CLAIMS TO BE DISALLOWED AND EXPUNGED***

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
GLEN HUTCHISON 579 ISLAND FORD RD LAKE CITY, TN 37769 UNITED STATES OF AMERICA	45812	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$90,000.00 (U) \$90,000.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
GOTFRYD DONALD L 2921 BOY SCOUT RD BAY CITY, MI 48706-1258	36959	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$19,494.00 (U) \$19,494.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
GREGORY KRETZ 8309 HIGH MEADOWS TR CLARKSTON, MI 48348	28545	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$51,263.00 (U) \$51,263.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
GRIFFIN, DONALD W 3481 CANDLEBERRY CT BONITA SPRINGS, FL 34134	46248	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$152,432.00 (U) \$152,432.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
HESS DOUGLAS M 8 SYCAMORE LN GROSSE POINTE, MI 48230-1936	38671	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$17,852.06 (U) \$17,852.06 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
HESS, DOUGLAS M 8 SYCAMORE LN GROSSE POINTE, MI 48230-1936	36927	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$35,194.00 (U) \$35,194.00 (T) Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
IZZO DAVID A 142 RIDGE DR EXETER, RI 02822-2433	29017	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$25,920.00 (U) \$25,920.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
JACK ELLERY 115 WOODBRIDGE DR UNIT 102 VENICE, FL 34293 UNITED STATES OF AMERICA	70446	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$55,000.00 (U) \$55,000.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
JEROLD P JOHNSON 11030 PRESBYTERIAN DR #1001 INDIANAPOLIS, IN 46236-2963	45819	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$95,286.00 (U) \$95,286.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
JOEL PIATT 1044 BELMONT PK DR UNION, KY 41091	45427	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$839,640.00 (U) \$839,640.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

***CLAIMS TO BE DISALLOWED AND EXPUNGED***

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
JOHN HALE 14200 ROYAL HARBOUR C T UNIT 405 FORT MYERS, FL 33908-6506 UNITED STATES OF AMERICA	29886	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$150,000.00 (U) \$150,000.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
JOHN TAYLOR 4928 MANNING ROAD  INDIANAPOLIS, IN 46228 UNITED STATES OF AMERICA	45806	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$101,202.00 (U) \$101,202.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
JOHN THOMAS 1514 BRIDGEWATER WAY SOUTH  MANSFIELD, OH 44906 UNITED STATES OF AMERICA	44681	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$28,500.00 (U) \$28,500.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
JOHNSTON, ROBERT A 107 OLD WELLS RD  WEST POINT, GA 31833	70715	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
JONATHAN BRIENZA 411 WALNUT STREET UNIT # 3964 GREEN COVE SPRINGS, FL 32043-3443	30763	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$98,568.00 (U) \$98,568.00 (T)  Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

***CLAIMS TO BE DISALLOWED AND EXPUNGED***

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
JOSEPH A TYBOR 123 BRITTANY DRIVE GRAY, TN 37615 UNITED STATES OF AMERICA	43383	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$44,975.00 (U) \$44,975.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
JOSEPH KACZMAREK 6935 THOMPSON LANE WHITE LAKE, MI 48383 UNITED STATES OF AMERICA	20316	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$92,453.00 (U) \$92,453.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
JUDITH I AGAZIO 29399 SHACKET AVE MADISON HEIGHTS, MI 48071	70442	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$72,241.00 (U) \$72,241.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
KENNETH KRENTZ 13997 RINGLER RD RAPID CITY, MI 49676	43279	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$80,784.00 (U) \$80,784.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
KENNETH THORESON 2790 DUFFER RD SEBRING, FL 33872	44847	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$30,000.00 (U) \$30,000.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

***CLAIMS TO BE DISALLOWED AND EXPUNGED***

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
LAND WILLIAM B 4700 CORNWALL PL RALEIGH, NC 27612-4446	28758	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$11,960.00 (U) \$11,960.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
LEON CRUMP PO BOX 55523 OKLAHOMA CITY, OK 73155-0523	49693	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$89,089.00 (U) \$89,089.00 (T) Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
LEONARD J PILZ 10221 ROOD AVE LAKE, MI 48632	22313	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$35,203.00 (U) \$35,203.00 (T) Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
LEROY WESTRICK 5890 W BIRCH RUN RD SAINT CHARLES, MI 48655-9627	30677	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$55,000.00 (U) \$55,000.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
LESLIE JACK 1001 TOPELIS DR ENGLEWOOD, FL 34223 UNITED STATES OF AMERICA	44412	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$64,607.00 (U) \$64,607.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
LINDELL KOONCE 510 KOONCE ROAD MURPHYSBORO, IL 62966 UNITED STATES OF AMERICA	46635	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$12,692.00 (U) \$12,692.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
MALCOLM MILLER 1 NORTH, 1025 EAST LAFAYETTE, IN 47905 UNITED STATES OF AMERICA	45604	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$30,970.00 (U) \$30,970.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
MALCOLM MILLER 1 NORTH 1025 EAST LAFAYETTE, IN 47905 UNITED STATES OF AMERICA	45605	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$42,000.00 (U) \$42,000.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
MATHEWS MD 3973 KNOX AVE ROSAMOND, CA 93560-6417 UNITED STATES OF AMERICA	62405	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$36,398.00 (U) \$36,398.00 (T)  Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
MAYS, BETTY J 30310 SOUTHFIELD RD APT 63A SOUTHFIELD, MI 48076-1340	62665	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$78,767.00 (U) \$78,767.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

***CLAIMS TO BE DISALLOWED AND EXPUNGED***

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
MC INTOSH, NORMA J 33221 STONER DR STERLING HTS, MI 48312-6663	45578	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$28,443.00 (U) \$28,443.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
MICHAEL IDZIKOWSKI 6498 HIGHLAND RIDGE DR EAST LANSING, MI 48823-9313	44085	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$223,597.00 (U) \$223,597.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
MICHAEL IDZIKOWSKI 6498 HIGHLAND RIDGE DR EAST LANSING, MI 48823-9313	44086	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$588,900.00 (U) \$588,900.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
MILDRED GAVIN 20226 COUNTRY CLUB DR ESTERO, FL 33928-2001	44628	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$39,897.00 (U) \$39,897.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
MORIARITY, LEONARD J 3075 OAKSIDE CIR ALPHARETTA, GA 30004-4299	10941	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$45,000.00 (U) \$45,000.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
MORLEY BRADFORD 900 N. BISON GOLF COURT SHOW LOW, AZ 85901 UNITED STATES OF AMERICA	44439	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$48,073.00 (U) \$48,073.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

***CLAIMS TO BE DISALLOWED AND EXPUNGED***

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
NEWTON MARCIA A 2215 RUTGERS DR TROY, MI 48085-3832 UNITED STATES OF AMERICA	28349	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$38,789.00 (U) \$38,789.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
NORMAN CLAERR 12956 HUMMINGBIRD RIDGE DAVISBURG, MI 48350	61562	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$41,560.00 (U) \$41,560.00 (T) Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
NORMAN, KENNETH D 928 PRATT RIDGE CT ANN ARBOR, MI 48103-1402	45176	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$48,686.00 (U) \$48,686.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
NYBOER CHARLES A 284 ROSARIO LN WHITE LAKE, MI 48386-3464 UNITED STATES OF AMERICA	48409	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$336,000.00 (U) \$336,000.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
NYBOER, CHARLES A 284 ROSARIO LN WHITE LAKE, MI 48386-3464	48407	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$4,360.00 (U) \$4,360.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

***CLAIMS TO BE DISALLOWED AND EXPUNGED***

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
OSTHEIMER, WILLIAM D 36146 ALLISON DR STERLING HTS, MI 48310-4601	44404	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$80,619.00 (U) \$80,619.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
PATRICK K RILEY 6208 SONORA DR GRANBURY, TX 76049	32904	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$24,054.00 (U) \$24,054.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
PAUL FRIIS 13201 PINEHURST LANE  GRAND BLANC, MI 48439 UNITED STATES OF AMERICA	69693	Remediation And Liability Management Company, Inc.	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$76,769.00 (U) \$76,769.00 (T)  Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
PEPPER, MERL L PO BOX 445 8500 FAIRWAY DR BEULAH, MI 49617-0445	46160	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$44,000.00 (U) \$44,000.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
RALPH C WOZNIAK 8051 WEST BANCROFT TOLEDO, OH 43617-1651	46230	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$71,098.00 (U) \$71,098.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
RALPH C WOZNIAK 8051 WEST BANCROFT TOLEDO, OH 43617-1651	46231	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$98,307.00 (U) \$98,307.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
RAMSEYER, MARVIN O 3046 THORNAPPLE LN BAY CITY, MI 48706-3181	31291	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$45,322.00 (U) \$45,322.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
RANDOLPH PLEASANT 7639 DELAINE COURT INDIANAPOLIS, IN 46254 UNITED STATES OF AMERICA	48494	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$26,524.00 (U) \$26,524.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
RAY N POE 62 STILLMEADOW DR. CINCINNATI, OH 45245 UNITED STATES OF AMERICA	38888	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$39,737.00 (U) \$39,737.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
RICHARD GABRIEL 6451 PINE VALLEY RD CLARKSTON, MI 48346-2231	38143	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$120,960.00 (U) \$120,960.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

***CLAIMS TO BE DISALLOWED AND EXPUNGED***

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
RICHARD M POWERS P O BOX 29 COPPER HARBOR, MI 49918	46007	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$62,865.00 (U) \$62,865.00 (T) Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
RICHARD NELSON 3757 LAKE LAPEER DR METAMORA, MI 48455	46233	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$113,000.00 (U) \$113,000.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
RICHARD NIXON C/O RICHARD C HAYES 5883 DAWN RIDGE DR TROY, MI 48098-5117 UNITED STATES OF AMERICA	33363	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$43,873.00 (U) \$43,873.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
RIECK, GORDON L 206 W MAJESTIC OAK GREORGETOWN, TX 78633-2028	45600	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$267,916.00 (U) \$267,916.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
ROBINSON, CARLTON E 351 STROEBEL DR FRANKENMUTH, MI 48734-9319	30670	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$9,000.00 (U) \$9,000.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
RONALD P KLOECKNER 28435 SUNSET BLVD W LATHRUP VILLAGE, MI 48076-2660	70565	Motors Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$80,000.00 (U)		
			\$80,000.00 (T)		
RUSS TOWNER 204 S CREEDMOOR WAY ANDERSON, IN 46011-9018	21322	Motors Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$70,344.00 (U)		
			\$70,344.00 (T)		
RYAN BEVERLY A 280 GULF SHORE DR UNIT 341 DESTIN, FL 32541-5040	61205	Motors Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$65,000.00 (U)		
			\$65,000.00 (T)		
SEWELL, CAROLYN S 2121 WINSLOW AVE FLOWER MOUND, TX 75028-4513	70727	Motors Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$37,800.00 (U)		
			\$37,800.00 (T)		
SHARON R POWERS PO BOX 29 COPPER HARBOR, MI 49918	46006	Motors Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$74,690.00 (U)		
			\$74,690.00 (T)		

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

***CLAIMS TO BE DISALLOWED AND EXPUNGED***

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
SPENCER, HUBERT C 3 NORFOLK LN W HOMOSASSA, FL 34446-4349	44978	Motors Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$15,409.00 (U)		
			\$15,409.00 (T)		
STEDMAN, RONNIE R 179 HCR 1246 WHITNEY, TX 76692-4711	24272	Motors Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$87,708.00 (U)		
			\$87,708.00 (T)		
SYLVIA L WIMAN 3604 OAK CREEK PL WEST DES MOINES, IA 50265	45571	Motors Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$52,000.00 (U)		
			\$52,000.00 (T)		
THOMAS MC LEAN 15957 ORCHARD POINT DR SPRING LAKE, MI 49456-2344	43929	Motors Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$594,000.00 (U)		
			\$594,000.00 (T)		
THOMPSON LYNNE A 7999 GATOR PALM DR FORT MYERS, FL 33966-6994	36586	Motors Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$53,677.00 (U)		
			\$53,677.00 (T)		
THOMPSON, LYNNE A 7999 GATOR PALM DR FORT MYERS, FL 33966-6994	36087	Motors Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$40,332.00 (U)		
			\$40,332.00 (T)		

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

***CLAIMS TO BE DISALLOWED AND EXPUNGED***

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
VERAL VALENTINE 7071 N CRESCENT DR PENTWATER, MI 49449 UNITED STATES OF AMERICA	31719	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$173,736.00 (U) \$173,736.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
VESTY, JOHN P 250 MARMOOR CT ROCHESTER HILLS, MI 48309-1782	44406	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$33,147.00 (U) \$33,147.00 (T) Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
WALTER F DOTSON JR 943 LAKESHORE DR Columbiaville, MI 48421	44585	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$140,375.00 (U) \$140,375.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
WEBER, EDWARD A 1106 KEA CT NEW BERN, NC 28560-7230	61906	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$58,825.00 (U) \$58,825.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
WILLIAM DUNCAN JR 20025 STATE HIGHWAY 3 GRAFTON, IL 62037-2471	45174	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$114,539.00 (U) \$114,539.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

***CLAIMS TO BE DISALLOWED AND EXPUNGED***

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
WRIGHT, JANET S	47957	Motors	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
12530 WILDFERN RD		Liquidation	\$0.00 (A)		
TYLER, TX 75707-5952		Company	\$0.00 (P)		
			\$18,720.36 (U)		
			\$18,720.36 (T)		

***CLAIMS TO BE DISALLOWED AND EXPUNGED*****100****\$0.00** (S)**\$0.00** (A)**\$0.00** (P)**\$9,128,572.39** (U)**\$9,128,572.39** (T)

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----X	
	:
<b>In re</b>	:
	:
<b>MOTORS LIQUIDATION COMPANY, et al.,</b>	:
<b>f/k/a General Motors Corp., et al.</b>	:
	:
<b>Debtors.</b>	:
	:
-----X	

**Chapter 11 Case No.**  
**09-50026 (REG)**  
**(Jointly Administered)**

**ORDER GRANTING 226th OMNIBUS OBJECTION TO CLAIMS**  
**(Welfare Benefits Claims of Retired and Former Salaried and Executive Employees)**

Upon the omnibus objection to expunge certain compensation and welfare benefits claims of retired and former salaried and executive employees, dated May 20, 2011 (the “**226th Omnibus Objection to Claims**”),<sup>1</sup> of the Motors Liquidation Company GUC Trust (the “**GUC Trust**”), formed by the above-captioned debtors (collectively, the “**Debtors**”) in connection with the Debtors’ Second Amended Joint Chapter 11 Plan, dated March 18, 2011 (as may be amended, supplemented, or modified from time to time, the “**Plan**”), pursuant to section 502(b) of title 11 of the United States Code (the “**Bankruptcy Code**”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim filed in these chapter 11 cases (the “**Procedures Order**”) (ECF No. 4180), seeking entry of an order disallowing and expunging the Salaried and Executive Employee Welfare Benefits Claims on the grounds that each Salaried and Executive Employee Welfare Benefits Claim is for an obligation for which the Debtors and the GUC Trust have no liability, all as more fully described in the

<sup>1</sup> Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the 226th Omnibus Objection to Claims.

226th Omnibus Objection to Claims; and due and proper notice of the 226th Omnibus Objection to Claims having been provided, and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the 226th Omnibus Objection to Claims is in the best interests of the Debtors, their estates, the GUC Trust, creditors, and all parties in interest and that the legal and factual bases set forth in the 226th Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the 226th Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on **Exhibit “A”** (the “**Order Exhibit**”) annexed hereto under the heading “*Claims to be Disallowed and Expunged*” are disallowed and expunged from the claims registry; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object on any basis are expressly reserved with respect to any claim listed on Exhibit “A” annexed to the 226th Omnibus Objection to claims under the heading “*Claims to be Disallowed and Expunged*” that is not listed on the Order Exhibit; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: New York, New York  
\_\_\_\_\_, 2011

\_\_\_\_\_  
United States Bankruptcy Judge